

## Article - Tax - General

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§8-404.

(a) Each public service company that, in a calendar year, has gross receipts derived from business in the State or delivers electricity or natural gas for final consumption in the State shall complete, under oath, and file with the Department a public service company franchise tax return, on or before April 15th of the next year.

(b) (1) Each public service company that reasonably expects its public service company franchise tax for a year to exceed \$1,000 shall complete, under oath, and file with the Department a declaration of estimated tax, on or before April 15 of that year.

(2) A public service company required under paragraph (1) of this subsection to file a declaration of estimated tax for a taxable year shall complete and file with the Department a quarterly estimated tax return on or before June 15, September 15, and December 15 of that year.

(c) A public service company shall file with the return an attachment that states any information that the Department requires to determine gross receipts derived from business in the State or kilowatt hours or therms of natural gas delivered for final consumption in the State.

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